

1 **Q. In respect of the Utilities listed at Schedule A to the report on Other Post**
2 **Employment Benefits (Tab 4 of Vol II of the Application) please provide the date**
3 **each (by name) adopted the Accrual Method of Accounting for OPEBs costs and**
4 **please state the amount of the transitional obligation for each at the time of the**
5 **adoption of the Accrual Method.**

6
7 A. Newfoundland Power does not have the requested information. The scope of the Other
8 Post Employment Benefits survey referenced in Tab 4, of Volume II of the Application was
9 to determine the accounting policy for OPEBs and did not include details regarding the
10 transitional obligations or the dates in which accounting policies changed.